

**Scotia Community Services District  
Fiscal Year 2018-2019 Operating Budget**

**Revenues**

Fund Type	Account #	Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services
Interest Earnings	210	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ 500
Property Tax <sup>1</sup>	220	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contingency Fund Contribution	230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment/Furniture Capital Contribution	240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SCSD Facilities Purchase/Loan	250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Use Income	260	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 500
2018/2019 User Fee Revenues	270	\$ 460,200	\$ 35,700	\$ 628,800	\$ -	\$ -	\$ -	\$ -	\$ 1,124,700
2018/2019 Benefit Assessment Revenues	280	\$ -	\$ -	\$ -	\$ 63,700	\$ 26,600	\$ 145,200	\$ -	\$ 235,500
Miscellaneous	290	\$ 100	\$ -	\$ 100	\$ 100	\$ 100	\$ -	\$ -	\$ 400
<b>TOTAL REVENUES</b>		<b>\$ 460,300</b>	<b>\$ 35,700</b>	<b>\$ 628,900</b>	<b>\$ 63,800</b>	<b>\$ 26,700</b>	<b>\$ 145,700</b>	<b>\$ 500</b>	<b>\$ 1,361,600</b>

**Expenditures**

		Treated Water	Raw Water	Wastewater	Streets & Street Lighting	Storm Drainage	Parks & Recreation	Admin	Total All Services
<b>Personnel Services</b>									
Attorney	300	\$ 8,400	\$ 400	\$ 8,800	\$ 1,000	\$ 400	\$ 1,000	\$ -	\$ 20,000
Auditor (Annual Audit)	310	\$ 5,040	\$ 240	\$ 5,280	\$ 600	\$ 240	\$ 600	\$ -	\$ 12,000
Board Stipend	320	\$ 5,460	\$ 260	\$ 5,720	\$ 650	\$ 260	\$ 650	\$ -	\$ 13,000
Bookkeeping/CPA Consultant	330	\$ 6,300	\$ 300	\$ 6,600	\$ 750	\$ 300	\$ 750	\$ -	\$ 15,000
IT Services	335	\$ 6,300	\$ 300	\$ 6,600	\$ 750	\$ 300	\$ 750	\$ -	\$ 15,000
Engineering	340	\$ 18,000	\$ 2,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 2,000	\$ 52,000
Contract Admin/Operations/Maintenance Staff	350	\$ 76,800	\$ 9,600	\$ 76,800	\$ 4,800	\$ 4,800	\$ 9,600	\$ 9,600	\$ 192,000
SCSD Permanent Benefitted Staff	360	\$ 76,734	\$ 9,592	\$ 76,734	\$ 4,796	\$ 4,796	\$ 9,592	\$ 9,592	\$ 191,835
<b>TOTAL PERSONNEL SERVICES</b>		<b>\$ 203,034</b>	<b>\$ 22,692</b>	<b>\$ 216,534</b>	<b>\$ 13,346</b>	<b>\$ 11,096</b>	<b>\$ 22,942</b>	<b>\$ 21,192</b>	<b>\$ 510,835</b>
<b>Materials and Services</b>									
Permits, Licenses, Dues, Publications	400	\$ 2,000	\$ 1,500	\$ 2,500	\$ 200	\$ 200	\$ 600	\$ 3,000	\$ 10,000
Travel, Training, Meetings, Professional Development	401	\$ 1,000	\$ -	\$ 1,500	\$ -	\$ -	\$ -	\$ 3,000	\$ 5,500
Regulatory Penalties	402	\$ 5,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000
LAFCo Apportionment	403	\$ 750	\$ -	\$ 750	\$ -	\$ -	\$ -	\$ -	\$ 1,500
Lab Testing & Monitoring	410	\$ 4,000	\$ -	\$ 8,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Treatment Chemicals	411	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000
General Supplies	412	\$ 5,000	\$ 100	\$ 10,000	\$ 1,200	\$ 2,000	\$ 2,000	\$ 500	\$ 20,800
Utilities, Communications	420	\$ 2,200	\$ 500	\$ 1,200	\$ -	\$ -	\$ 1,000	\$ 1,600	\$ 6,500
General Maintenance & Repair	430	\$ 7,500	\$ 500	\$ 15,000	\$ 500	\$ 500	\$ 1,500	\$ 1,000	\$ 26,500
Insurance, Bonds	440	\$ 20,000	\$ 5,000	\$ 40,000	\$ 5,000	\$ 600	\$ 2,000	\$ 100	\$ 72,700
Electrical	450	\$ 2,000	\$ 140,000	\$ 170,000	\$ 20,000	\$ -	\$ 1,000	\$ 2,000	\$ 335,000
Contracted Maintenance Services	460	\$ 3,000	\$ 1,000	\$ 20,000	\$ 1,000	\$ -	\$ 1,000	\$ -	\$ 26,000
Office Supplies	470	\$ 100	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 6,000	\$ 6,400
<b>TOTAL MATERIALS AND SERVICES</b>		<b>\$ 72,550</b>	<b>\$ 148,600</b>	<b>\$ 319,250</b>	<b>\$ 27,900</b>	<b>\$ 3,300</b>	<b>\$ 9,100</b>	<b>\$ 17,200</b>	<b>\$ 597,900</b>
<b>TOTAL O&amp;M</b>		<b>\$ 275,584</b>	<b>\$ 171,292</b>	<b>\$ 535,784</b>	<b>\$ 41,246</b>	<b>\$ 14,396</b>	<b>\$ 32,042</b>	<b>\$ 38,392</b>	<b>\$ 1,108,735</b>

<b>Other Expenditures</b>										
Annual Debt Service on Capital Improvement Loans	500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,200	\$ 13,200
Transfer to Capital Reserve Fund	510	\$ 6,000	\$ 750	\$ 6,000	\$ 375	\$ 375	\$ 750	\$ 750	\$ 15,000	\$ 15,000
Transfer to Equipment Replacement Reserve Fund	520	\$ 3,000	\$ 300	\$ 4,000	\$ 500	\$ 200	\$ 1,000	\$ -	\$ 9,000	\$ 9,000
<b>TOTAL OTHER EXPENDITURES</b>		\$ 9,000	\$ 1,050	\$ 10,000	\$ 875	\$ 575	\$ 1,750	\$ 13,950	\$ 37,200	\$ 37,200
<b>Capital Outlay</b>										
SCSD Office Building ADA Upgrades	610	\$ 10,500	\$ 500	\$ 11,000	\$ 1,250	\$ 500	\$ 1,250	\$ -	\$ 25,000	\$ 25,000
SCSD Office Building Renovation	611	\$ 3,150	\$ 150	\$ 3,300	\$ 375	\$ 150	\$ 375	\$ -	\$ 7,500	\$ 7,500
Ball Park ADA Upgrades	612	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ -	\$ 8,000	\$ 8,000
Winema Theater Roof Replacement	620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000	\$ 80,000
Museum ADA Upgrades	621	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
WWTP Sedimentation Ponds 1-3 Solids Removal	660	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 30,000
Log Pond Maintenance	671	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ 25,000
<b>TOTAL CAPITAL EXPENDITURES</b>		\$ 13,650	\$ 650	\$ 69,300	\$ 1,625	\$ 650	\$ 129,625	\$ -	\$ 215,500	\$ 215,500
<b>TOTAL EXPENDITURES</b>		\$ 298,234	\$ 172,992	\$ 615,084	\$ 43,746	\$ 15,621	\$ 163,417	\$ 52,342	\$ 1,361,435	\$ 1,361,435
<b>Unexpended Fund Balance</b>		\$ 162,066	\$ (137,292)	\$ 13,816	\$ 20,054	\$ 11,079	\$ (17,717)	\$ (51,842)	\$ 165	\$ 165
<b>EXPENDITURES + UFB + Prev. Rev.</b>		\$ 460,300	\$ 35,700	\$ 628,900	\$ 63,800	\$ 26,700	\$ 145,700	\$ 500	\$ 1,361,600	\$ 1,361,600
<b>Recommended Operating Contingency</b> operating contingency is recommended to be set at 2-months operating costs, or approx. 16% of O&M Costs										

v. 4/16/2018

Reserve Fund Balance

16/17 Unexpended Fund Balance Start	\$ 199,229	\$ (179,512)	\$ 205,851	\$ 137,312	\$ 37,429	\$ 357,175	\$ (196,645)	\$ 560,837
End								